Checking of Records, Plans, etc., of the Kolar Gold Mines before taking charge.

Q.—506. **Sri C. M. ARUMUGHAM** (Kolar Gold Fields).—

Will the Government be pleased to state :—

whether they have checked the records, maps, plans, machineries and the development of the Mine raises, slopes, etc., with the help of Geological Experts before taking charge of the K. G. F. from John Taylor & Sons management ?

A.— **Sri S. NIJALINGAPPA** (Chief Minister).—

No checking was made before taking over the undertakings, but a Stock Verification Committee have checked the materials in Store, machinery, buildings, furniture, fixtures and fittings, office equipment, rolling stock, books and plans, assay sheets and other documents.

Rural Electrification and Lift Irrigation Schemes in the Chickmagalur and Mudigere Taluks.

Q.—730. **Sri A. M. BASAVE GOWDA** (Chickmagalur).—

Will the Government be pleased to state.—

the total number of villages in Chickmagalur and Mudigere Taluks that come under the Rural Electrification and the Lift Irrigation Schemes during 1957-58?

A.—**Sri H. K. VEERANNA GOWDH** (Minister for Public Works).—

(i) Total number of villages proposed to be electrified during 1957-58.—

Chickmagalur Taluk	...	2
Mudigere Taluk	...	Nil

(ii) Total number of villages proposed to get the benefit of electricity to Irrigation Pumping sets in—

Chickmagalur Taluk	...	19
Mudigere Taluk	...	2

PAPERS LAID ON THE TABLE.

Appropriation and Finance Accounts together with Audit Reports thereon.

***Sri T. MARIAPPA** (Minister for Finance).—Sir, I beg to lay on the Table the following Reports.—

(1) Appropriation and Finance Accounts for the years 1953-54, 1954-55 together with the Audit Reports thereon of the former State of Coorg.

(2) Appropriation and Finance Accounts for the year 1954-55 together with the Audit Report thereon of the former State of Bombay.

(3) Appropriation and Finance Accounts for the year 1954-55 together with the Audit Report thereon of the former State of Mysore, in pursuance of Clause (2) of Article 151 of the Constitution of India read with the Government of India, Ministry of Finance, Notification No. SRD. 3179, dated 28th December 1956.

Sri B. K. PUTTARAMIYA (Channapatna).—Where are the reports, Sir ?

Sri T. MARIAPPA.—They will be distributed to the Hon'ble Members.

Sri B. K. PUTTARAMIYA.—Why do you say that they are being laid on the Table, when these have not been distributed to the members ?

Mr. SPEAKER.—After announcing, they will be placed before the Hon'ble House and copies will be distributed to the Hon'ble Members.

ಶ್ರೀ ಬಿ. ಎಂ ಪುಟ್ಟಸ್ವಾಮಿಯ (ಚನ್ನಪಟ್ಟಣ).—ಈ ರೀತಿ ವರದಿಗಳನ್ನು ಸರ್ಕಾರ ಸಭೆಯ ಮುಂದಿಟ್ಟನಂತರ ಯಾವುದಾದರೂ ಒಂದು ದಿವಸವನ್ನು ಗೊತ್ತುಮಾಡಿ ಇವನ್ನು ಚರ್ಚೆಗೆ ತೆಗೆದುಕೊಳ್ಳುವುದು ಉತ್ತಮ. ಹೀಗೆ ಮಾಡದಿದ್ದರೆ ಕಾರ್ಯಾಂಗದ ಮೇಲೆ ಯಾವ ಹತೋಟಿಯೂ ಇರುವುದಿಲ್ಲ.

Mr. SPEAKER.—These reports are being submitted. Afterwards, I am allotting certain days for discussion.

PRIVILEGE MOTION.

Sri C. J. MUDDANNAPPA (Gubbi).—I raise a point of order. In Rule 173 of the Rules of Business ..... (He was turning the pages of a book)

Mr. SPEAKER.—Sri Muckannappa, what is the point of order?

Sri C. J. MUCKANNAPPA.—I have tabled a privilege motion.....

Mr. SPEAKER.—The reply to which has been given already.

Sri C. J. MUCKANNAPPA.—Because it is a matter involving great importance.....

Mr. SPEAKER.—I would like to tell the Hon'ble Member that in the case of any privilege motion, I should be convinced that there is a *prima facie* case. I have already passed orders in that respect. Unless I am convinced of it, there won't be any debate in the House.

Sri C. J. MUCKANNAPPA.—Sir, I am not concerned whether there is a *prima facie* case or not. But before the Chair takes a decision, am I not entitled to raise the matter before this House?

Mr. SPEAKER.—Not necessarily.

MYSORE SALES TAX BILL, 1957.

Consideration of Clauses

Clause 5 (continued).

Sri V. S. PATIL (Belgaum I).—Sir, my amendment is to clause 5 of the Bill as reported by the Select Committee. In the original clause (clause 5) there was a provision made for slab system and now the Select Committee have deleted it and have introduced a uniform rate of two per cent for all the turnover. I have moved this amendment in order to have a slab system rather than a uniform rate for all the turnover. Sir, when we impose any tax there must be some principle on which we proceed. Either the tax will have to be uniform irrespective of the income that the person taxed may get or it must be based upon the capacity of the person who is taxed. In the case of land assessment, whether a person gets any income or not, a uniform rate of tax is levied upon him. So also in the case of Pleaders or Advocates, whether they get any income or not, they will have to pay a particular tax in order to enable them to plead in any case. But in the case of income-tax there is slab system. Only those persons who are able to pay are taxed. So these are the two distinct systems that we have followed so far in taxing the people.

But in the Sales Tax Bill, no uniform system is to be found. If according to the amended provision of clause 5, it is to be a uniform rate, then why in sub-clause (5) it is stated "A dealer whose total turnover in any year is less than seven thousand five hundred rupees shall not be liable to pay tax for that year under this section."? There is provision which shows that slab system is existing indirectly so far as first income of Rs. 7,500 is concerned. Why has the slab system or taxing the merchants or the persons concerned on their ability, in a graded way, been given up? There is absolutely no explanation from the Select Committee as to why the earlier system has been given up. The only thing which we could infer is that in order to save those persons who have got more income and who have invested much money and who could be styled as capitalists, at the cost of persons with lower income, this slab system must have been abolished. That is obvious. Because, a person whose turnover is Rs. 7,500, if we take 10 per cent as the income or profit, from turnover, then it comes to about Rs. 62-8-0 as the monthly income of that person and he has to pay Rs. 12-8-0 as tax out of it, while a person whose turnover is about Rs. 60,000, will get about Rs. 500 per month but the tax is Rs. 100. It will be unjust that a man getting less than Rs. 100 should pay at the same rate as a man getting Rs. 500. It will be heavier burden on the person with a poor income of Rs. 100.

Sri T. MARIAPPA (Minister for Finance).—My friend is forgetting that it is Sales Tax and not Income-tax. Sales Tax is recovered on the turnover and paid.

Sri V. S. PATIL.—The tax which the dealer has recovered on the turnover is passed on of course; it is a uniform tax on the turnover. But in